Application No.: 10/820,281

Case No: YAMAP0926US PATENT

CERTIFICATE OF MAILING OR ELECTRONIC TRANSMISSION UNDER 37 CFR 1.8(a)

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Commissioner for Patents address below.

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and Trademark Office to the Attention of Examiner Jefferson A. Evans.

/Mark D, Saralino/ Mark D. Saralino

June 5, 2007

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Akio KONISHI et al.

Application No.: 10/820,281

Filing Date: April 8, 2004

For: MAGNETIC RECORDING AND REPRODUCTION APPARATUS

Examiner: Jefferson A. Evans

Art Unit: 2627

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION DATED MARCH 6, 2007

Sir:

Favorable reconsideration of the above-identified application is respectfully requested in view of the following amendments and comments.